



## Macon County Room Occupancy Tax Registration

Macon County Government 5 West Main St Franklin NC 28734

www.maconnc.org (828) 349-2000 FAX: (828) 349-2520

**Business Name:**

**Begin Date:**

**Name of Owner(s)**

**Responsible Corporate Officer:**  
(if applicable)

**Ownership Code:** 100 -Proprietorship, 101 -Partnership, 102 - Corp, LLC, etc.)

**Federal ID # or Owner's SSN**

**Business Address**  
**911 Address**

**Mailing Address In**  
**and out of State**

**Phone Numbers: Business**

**Personal/Mobile etc.**

**Email Address:**

**Rental Code:** 01-Hotel/Motel, 02-Cabin(s)/Hostel(s), 03-House, 04-Condo/Apt/Villa  
Monthly Seasonal

**If seasonal, please indicate months available:**

**Signature**

**Date**

I certify that to the best of my knowledge, this report is accurate and complete

### **INSTRUCTIONS**

1) The Macon County Room Occupancy Tax is currently 3% of the gross receipts derived from the rental of any room, lodging, or similar place within the County now subject to the North Carolina Sales Tax imposed under G.S. 105-164.4 (3).

2) This tax does not apply to accommodations furnished by nonprofit charitable, educational, or religious organizations.

3) Every entity liable to collect and remit the tax shall, on or before the 20<sup>th</sup> day of each month, prepare and render a return.

The return shall state the total gross receipts derived in the preceding month from taxable rentals as reflected on the North Carolina Sales and Use Tax Return for the same period. This return shall be postmarked or paid in person on or before the 20<sup>th</sup> of each month. If you are currently renting through AirBnb please submit a report for each month and enclose documentation of Collections and Remittance from AirBnb. A form is required for each month even if there were no rentals.

4) Copies of all forms and/or a copy of the ratified Macon County Room Occupancy Tax Bill are available at the above referenced address, website, and phone number. Questions should also be addressed to the above referenced address, website, and phone number